



3015 (02-09-04)

ANNUAL REPORT

OF

Name: COCHRANE MUNICIPAL WATER UTILITY

Principal Office: 100 EAST 5TH STREET
P.O. BOX 222
COCHRANE, WI 54622

For the Year Ended: DECEMBER 31, 1999

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: COCHRANE MUNICIPAL WATER UTILITY**Utility Address:** 100 EAST 5TH STREET

P.O. BOX 222

COCHRANE, WI 54622

When was utility organized? 1/1/1912**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS SHERRY LORENZ**Title:** CLERK-TREASURER**Office Address:**

100 EAST 5TH STREET

P.O. BOX 222

COCHRANE, WI 54622

Telephone: (608) 248 - 2737**Fax Number:****E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MS LYNDIA RICKOFF CPA**Title:** AUDIT MANAGER**Office Address:** HAWKINS, ASH, BAPTIE & CO, LLP

152 W THIRD STREET

WINONA, MN 55987

Telephone: (507) 452 - 8313**Fax Number:** (507) 452 - 8340**E-mail Address:** lrickoff@habco.com

President, chairman, or head of utility commission/board or committee:

Name: MR DAVID MCFARLIN**Title:** PRESIDENT**Office Address:**

600 SMITH STREET

COCHRANE, WI 54622

Telephone: (608) 248 - 2014**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: HAWKINS, ASH, BAPTIE & CO, LLP**Title:****Office Address:** HAWKINS, ASH, BAPTIE & CO, LLP
152 W THIRD STREET
WINONA, MN 55987**Telephone:** (507) 452 - 8313**Fax Number:** (507) 452 - 8340**E-mail Address:** lrickoff@habco.com**Date of most recent audit report:** 2/17/2000**Period covered by most recent audit:** 1999

Names and titles of utility management including manager or superintendent:

Name: MR RICKIE BESELER**Title:** OPERATOR**Office Address:**100 EAST 5TH STREET
P.O. BOX 222
COCHRANE, WI 54622**Telephone:** (608) 248 - 2737**Fax Number:****E-mail Address:**

Name of utility commission/committee: Improvements and Services Committee

Names of members of utility commission/committee:MR DALLAS DWORSCHACK, TRUSTEE
MR TOM HANSEN, TRUSTEE
MR DAN KNOPSE, TRUSTEE

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	35,047	33,441	1
Operating Expenses:			
Operation and Maintenance Expense (401)	16,307	15,189	2
Depreciation Expense (403)	7,401	6,985	3
Amortization Expense (404)	0	0	4
Taxes (408)	5,423	5,350	5
Total Operating Expenses	29,131	27,524	
Net Operating Income	5,916	5,917	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	5,916	5,917	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	157	346	9
Miscellaneous Nonoperating Income (421)	0	57	10
Total Other Income	157	403	
Total Income	6,073	6,320	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	6,073	6,320	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	903	1,252	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	903	1,252	
Net Income	5,170	5,068	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(44,636)	(53,755)	19
Balance Transferred from Income (433)	5,170	5,068	20
Miscellaneous Credits to Surplus (434)	4,711	4,711	21
Miscellaneous Debits to Surplus--Debit (435)	423	660	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(35,178)	(44,636)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTED FUNDS	157	4
Total (Acct. 419):	157	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
TAXES FORGIVEN BY GENERAL FUND	4,711	8
Total (Acct. 434):	4,711	
Miscellaneous Debits to Surplus (435):		
CHARGE TO POOL FORGIVEN TO GENERAL FUND	423	9
Total (Acct. 435)--Debit:	423	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	35,047	0	0	0	35,047	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	35,047	0	0	0	35,047	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	297,704	295,172	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	123,012	116,996	2
Net Utility Plant	174,692	178,176	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	10,382	8,476	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	7,319	6,793	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	3,421	970	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	21,122	16,239	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	195,814	194,415	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	42,826	42,826	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(35,178)	(44,636)	23
Total Proprietary Capital	7,648	(1,810)	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	128,811	128,811	25
Other long-Term Debt (224)	13,860	19,690	26
Total Long-Term Debt	142,671	148,501	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	337	2,306	28
Payables to Municipality (233)	0	88	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	663	942	32
Other Current and Accrued Liabilities (238)	795	688	33
Total Current and Accrued Liabilities	1,795	4,024	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	43,700	43,700	38
Total Liabilities and Other Credits	195,814	194,415	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	297,704	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	297,704	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	123,012	0	0	0	9
Total Accumulated Provision	123,012	0	0	0	
Net Utility Plant	174,692	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	116,996				116,996	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	7,401				7,401	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	159				159	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	7,560	0	0	0	7,560	13
Debits during year						14
Book cost of plant retired	1,544				1,544	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,544	0	0	0	1,544	19
Balance End of Year	123,012	0	0	0	123,012	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.55%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</u>

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	42,826	1
Changes during year (explain):		
NONE		2
Balance end of year	42,826	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Advance from General Fund	07/01/1995	12/31/2000	0.00%	8,000	1
Advance from General Fund	12/01/1997	12/31/2000	0.00%	11,139	2
Advance from General Fund	01/01/1980	12/31/2000	0.00%	93,172	3
Advance from Sewer Fund	01/01/1980	12/31/2000	0.00%	6,500	4
Advance from General Fund	12/31/1996	12/31/2000	0.00%	10,000	5
Total for Account 223				128,811	
Other Long-Term Debt (224)					
Wisconsin Trust Fund	01/29/1982	03/15/2001	6.00%	1,580	6
Wisconsin Trust Fund	06/10/1981	03/15/2001	6.00%	4,100	7
Wisconsin Trust Fund	03/30/1982	03/15/2002	6.00%	6,600	8
Wisconsin Trust Fund	03/10/1982	03/15/2001	6.00%	1,580	9
Total for Account 224				13,860	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	5,423	2
Charged electric department expense		3
Charged sewer department expense	100	4
Other (explain):		
NONE		5
Total Accruals and other credits	5,523	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	660	7
PSC Remainder Assessment	52	8
Other (explain):		
Taxes forgiven by municipality-water fund	4,711	9
Taxes forgiven by Municipality-sewer fund	100	10
Total payments and other debits	5,523	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
Wisconsin Trust Fund	942	903	1,182	663	3
Subtotal	942	903	1,182	663	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	942	903	1,182	663	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	43,700	0	0	0	0	43,700	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	43,700	0	0	0	0	43,700	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	7,319	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	7,319	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM SEWER FUND	2,033	12
DUE FRM GENERAL FUND	1,388	13
Total (Acct. 145):	3,421	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	16
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	17
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	18
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	296,438	0	0	0	296,438	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	120,004	0	0	0	120,004	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	43,700	0	0	0	43,700	6
Other (specify):						
NONE					0	7
Average Net Rate Base	132,734	0	0	0	132,734	
Net Operating Income	5,916	0	0	0	5,916	8
Net Operating Income as a percent of Average Net Rate Base	4.46%	N/A	N/A	N/A	4.46%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	42,826	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(39,907)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	2,919	
Net Income		
Net Income	5,170	5
Percent Return on Proprietary Capital	177.12%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

To the Village Board
Village of Cochrane, Wisconsin

We have compiled the Class D Annual Report of the Cochrane Municipal Water Utility, Cochrane, Wisconsin as of and for the year ended December 31, 1999, included in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. We have not audited or reviewed the Class D Annual Report referred to above and, accordingly, do not express an opinion or any other assurance on it.

The Class D Annual Report is presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differs from generally accepted accounting principles. Accordingly, this Class D Annual Report is not designed for those who are not informed about such matters.

Hawkins, Ash, Baptie & Company, LLP
Winona, Minnesota
February 17, 2000

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

April 20, 2000

Ms. Sherry Lorenz, Clerk Treasurer
Cochrane Municipal Water Utility
100 East 5th Street
P.O. Box 222
Cochrane, WI 54622-0222

1999 Analytical Review DWCCA-1240-PJL

Dear Ms. Lorenz:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have only the following comment.

During our review, we noted that while you report in column (e) of the Water Services schedule on page W-16 that one service was removed or permanently disconnected during the year, you did not report any retirements during the year for Account 345, Services in column (e) of the Water Utility Plant in Service schedule on page W-8. Please record that retirement in the utility's books in 2000 and report that retirement in the adjustments column of page W-8 for account 345 in the 2000 annual report and add a footnote explaining what that adjustment is for.

You may consider your review closed. Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\1240.doc

cc: Mr. David McFarlin, President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	34,780	1
Total Sales of Water	34,780	
Other Operating Revenues		
Forfeited Discounts (470)	267	2
Other Water Revenues (474)	0	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	267	
Total Operating Revenues	35,047	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	13,004	5
General Operating Expenses (680-690)	3,303	6
Total Operation and Maintenance Expenses	16,307	
Other Operating Expenses		
Depreciation Expense (403)	7,401	7
Amortization Expense (404)		8
Taxes (408)	5,423	9
Total Other Operating Expenses	12,824	
Total Operating Expenses	29,131	
NET OPERATING INCOME	5,916	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	172	8,690	17,949	4
Commercial	31	2,174	5,867	5
Industrial	3	1,884	2,857	6
Total Metered Sales to General Customers (461)	206	12,748	26,673	
Private Fire Protection Service (462)	2		464	7
Public Fire Protection Service (463)	1		7,169	8
Other Sales to Public Authorities (464)	1	2	474	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	210	12,750	34,780	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	7,169	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	7,169	
Forfeited Discounts (470):		
Customer late payment charges	267	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	267	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	0	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	7,748	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	1,635	3
Chemicals (630)	2,747	4
Supplies and Expenses (640)	285	5
Repairs of Water Plant (650)	589	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	13,004	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	989	8
Office Supplies and Expenses (681)	290	9
Outside Services Employed (682)	950	10
Insurance Expense (684)		11
Employees Pensions and Benefits (686)	796	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	278	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	3,303	
Total Operation and Maintenance Expenses	16,307	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		4,811	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		100	2
Net property tax equivalent		4,711	
Social Security		660	3
PSC Remainder Assessment		52	4
Other (specify): NONE			5
Total tax expense		5,423	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Buffalo				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.223265				3
County tax rate	mills		7.695727				4
Local tax rate	mills		3.360178				5
School tax rate	mills		11.821296				6
Voc. school tax rate	mills		2.410259				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.510725				10
Less: state credit	mills		1.912390				11
Net tax rate	mills		23.598335				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.360178				14
Combined School Tax Rate	mills		14.231555				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.591733				17
Total Tax Rate	mills		25.510725				18
Ratio of Local and School Tax to Total	dec.		0.689582				19
Total tax net of state credit	mills		23.598335				20
Net Local and School Tax Rate	mills		16.272984				21
Utility Plant, Jan. 1	\$	295,171	295,171				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	295,171	295,171				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	295,171	295,171				26
Assessment Ratio	dec.		0.895084				27
Assessed Value	\$	264,203	264,203				28
Net Local & School Rate	mills		16.272984				29
Tax Equiv. Computed for Current Year	\$	4,299	4,299				30
Tax Equivalent per 1994 PSC Report	\$	4,811					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	4,811					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	21,352		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	21,352	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	83,675		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	36,573	458	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,325		20
Total Pumping Plant	121,573	458	
WATER TREATMENT PLANT			
Land and Land Rights (330)	6,433		21
Structures and Improvements (331)	4,547		22
Water Treatment Equipment (332)	9,618		23
Total Water Treatment Plant	20,598	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			21,352	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	21,352	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			83,675	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			37,031	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,325	20
Total Pumping Plant	0	0	122,031	
WATER TREATMENT PLANT				
Land and Land Rights (330)			6,433	21
Structures and Improvements (331)			4,547	22
Water Treatment Equipment (332)			9,618	23
Total Water Treatment Plant	0	0	20,598	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	4,050		26
Transmission and Distribution Mains (343)	84,154		27
Fire Mains (344)	0		28
Services (345)	17,630		29
Meters (346)	12,002	2,256	30
Hydrants (348)	13,488		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	131,324	2,256	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	325	1,362	38
Other Tangible Property (390)	0		39
Total General Plant	325	1,362	
Total utility plant in service directly assignable	295,172	4,076	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	295,172	4,076	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			4,050 26
Transmission and Distribution Mains (343)			84,154 27
Fire Mains (344)			0 28
Services (345)			17,630 29
Meters (346)	1,544		12,714 30
Hydrants (348)			13,488 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,544	0	132,036
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			1,687 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	1,687
Total utility plant in service directly assignable	1,544	0	297,704
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,544	0	297,704

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,489	1,489	1
February			1,396	1,396	2
March			1,200	1,200	3
April			1,272	1,272	4
May			1,356	1,356	5
June			1,376	1,376	6
July			1,505	1,505	7
August			1,415	1,415	8
September			1,285	1,285	9
October			1,245	1,245	10
November			1,242	1,242	11
December			1,272	1,272	12
Total for year	0	0	16,053	16,053	
Less: Measured or estimated water used in main flushing and water treatment during year				1,000	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				15,053	16
Less: Water sold				12,750	17
Losses and unaccounted for				2,303	18
Percent unaccounted for to the nearest whole percent (%)				15%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				109	21
Date of maximum: 2/16/1999					22
Cause of maximum:					23
water leak on Wisconsin Ave					
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 3/17/1999					25
Total KWH used for pumping for the year				24,820	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
200 ADAMS STREET	2	109	12	62,823	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#2			1
Location	#2			2
Purpose	P			3
Destination	R			4
Pump Manufacturer	BYRON-JACKSON			5
Year Installed	1982			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	320			8
Pump Motor or Standby Engine Mfr	BYRON-JACKSON			9
Year Installed	1982			10
Type	ELECTRIC			11
Horsepower	30			12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	R		5
Year constructed	1911		6
Primary material (earthen, steel,			7
concrete, other)	CONCRETE		8
Elevation difference in feet			9
(See Headnote 3.)	300		10
Total capacity in gallons	92,400		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)	LIQUID		14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)	WELLHOUSE		17
Filters, type (gravity, pressure,			18
other, none)	NONE		19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)	0.4500		22
Is a corrosion control chemical			23
used (yes, no)?	N		24
Is water fluoridated (yes, no)?	Y		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	3.000	2,690	0	0	0	2,690	1
M	D	4.000	405	0	0	0	405	2
M	D	6.000	12,530	0	0	0	12,530	3
M	T	6.000	240	0	0	0	240	4
M	D	8.000	954	0	0	0	954	5
M	S	8.000	200	0	0	0	200	6
Total Within Municipality			17,019	0	0	0	17,019	
Total Utility			17,019	0	0	0	17,019	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	206	0	1	0	205		1
Total Utility		206	0	1	0	205	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	225	25	25	0	225	0	1
1.000	3	0	0	0	3	0	2
1.250	2	0	0	0	2	0	3
1.500	1	0	0	0	1	0	4
2.000	5	0	1	0	4	1	5
Total:	236	25	26	0	235	1	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	171	25	3	1	0	25	225	1
1.000	0	2	0	0	0	1	3	2
1.250	1	0	0	0	0	1	2	3
1.500	0	1	0	0	0	0	1	4
2.000	0	3	0	1	0	0	4	5
Total:	172	31	3	2	0	27	235	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	29			1	30	2
Total Fire Hydrants	29	0	0	1	30	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	31
Number of distribution system valves end of year:	50
Number of distribution valves operated during year:	23

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-16)

Building was torn down and the service was abandoned.

Hydrants and Distribution System Valves (Page W-18)

Corrected number of fire hydrants within the municipality to the actual amount. Prior year was incorrectly stated.
